

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 14 AUG 2024 DAY: WEDNESDAY

TABLED BY: DEPUTY MAJORITY LEADER  
CLERK-AT-THE-TABLE: FINLAY MURIUKI

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
NDHIWA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



---

**NDHIWA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

---

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

ASUS (A) 10

Table of Content	Page
I. Acronyms and Abbreviations .....	ii
II. Key Constituency Information and Management.....	iii
III. NG-CDFC Chairman’s Report .....	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2023/27 .....	x
V. Statement of Governance.....	xiii
VI. Environmental and Sustainability Reporting.....	xvii
VII. Statement Of Management Responsibilities .....	xxi
VIII. Report of the Independent Auditors On The NGCDF- Ndhiwa Constituency .....	xxiii
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023 .....	<b>Error! Bookmark not defined.</b>
X. Statement Of Assets and Liabilities As At 30th June, 2023 .....	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023 .....	<b>Error! Bookmark not defined.</b>
XII. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2023.....	5
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2023 .....	7
XIV. Significant Accounting Policies.....	17
XV. Notes To the Financial Statements.....	23
XVI. Annexes .....	34

**I. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year

## II. Key Constituency Information and Management

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

To provide leadership and policy direction for effective and efficient management of the Fund

#### **Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

#### **Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### **(b) Key Management**

The NDHIWA Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

### Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Enock Ombui Nyasende
2.	Sub-County Accountant	Hezron Manduku Ngiela
3.	Chairman NGCDFC	Joseph Ondenge Alal
4.	Member NGCDFC	Charles Oluoch

### (c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NDHIWA Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

### (d) NDHIWA Constituency NGCDF Headquarters

P.O. Bo3 61-40302  
NG-CDF Office Building  
Ndhiwa, Kenya

### (e) NDHIWA Constituency NGCDF Contacts

Telephone: (254) +254 723362923  
E-mail: [cdfnndhiwa@ngcdf.go.ke](mailto:cdfnndhiwa@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)



**(f) NDHIWA Constituency NGCDF Bankers**

Equity Bank (Kenya)Limited  
Homabay Branch  
P.O.Bo3 75104-40300  
Homa Bay,Kenya

**(g) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Bo3 30084  
GPO 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Bo3 40112  
City Square 00200  
Nairobi, Kenya

### III. NG-CDFC Chairman's Report

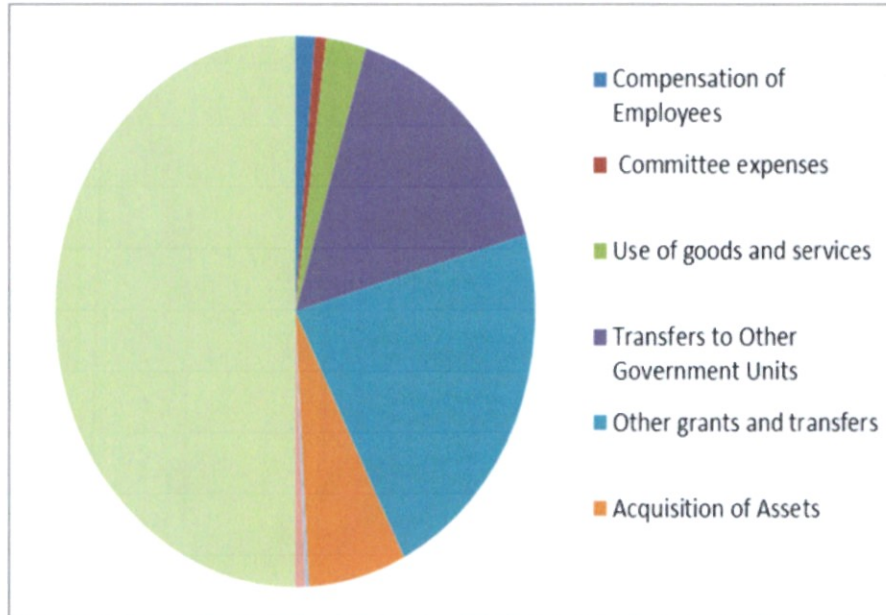


**DR. JOSEPH OTIENO ALLAL ONDENG'E**

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Ndhiwa.

**a) Analysis of Budget Utilization**

Compensation of Employees	4,169,119	1,598,029	38.30%
Committee expenses	2,436,327	2,330,098	
Use of goods and services	8,527,827	4,704,718	55.20%
Transfers to Other Government Units	50,008,105	14,933,405	29.90%
Other grants and transfers	69,959,581	44,743,000	64.00%
Acquisition of Assets	20,821,786	450,000	2.20%
Oversight Committee Expenses	750,000	750,000	100.00%
Other Payments	2,160,000.00	-	0.00%
<b>TOTAL</b>	<b>158,832,745</b>	<b>69,509,250</b>	<b>43.80%</b>



b) Key Achievements for Ndhiwa NG-CDF

The following are some projects that were done by NGCDF Ndhiwa in the financial year 2022/2023

**Construction of 2no. Classrooms at Ndhiwa Primary Hospital**



## Construction of 1No. classroom at Wikoonje Primary School



The NGCDF Ndhiwa economically utilized the funds received from the NGCDF Board for the development as evidenced in the key projects above.

### c) Implementation Challenges

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Projects. Other issues affecting the project implementation process is the untimely disbursement of funds, late approval of proposals and reallocations.

### d) Recommendation

The NGCDFCs wish that the issues of having the project on going for more than 2years be addressed. NGCDF board to minimise the rate of staff turnovers in Constituencies i.e. FAM transferred before implementing the projects.

There is need to give sufficient notice for NG-CDFCs activities i.e. submission of proposals and invitation to attend workshops by the NG-CDF board.

.....  
Name: Joseph Otieno Allal Ondeng'e  
Chairman NGCDF Committee

#### IV. Statement Of Performance Against Predetermined Objectives for FY2023/27

##### Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *Ndhiwa Constituency 2023-2027* plan are to:

1. Increasing access to quality education:
  - Infrastructural development
  - Fair and equitable bursary system
  - Initiation of empowerment and reward system to teachers
  - Development of educational facilities
2. Increasing access to clean water
  - Building of Synergies through collaboration and strategic partnerships
  - Development of Strategic Infrastructure to with larger catchment Ares.
  - Rain Water Harvesting
  - E3ploitation of the available shallow water table in the constituency
  - Capacity building of local communities on management of community water projects
  - Adoption of sustainable technological models; Protection of known water sources
3. Empowering youth and women
  - Create light industries for processing local produce like cassava and pineapple
  - Increase facilities in polytechnics to increase access to relevant technical and vocational training skills.
  - Sensitization on Youth Enterprise Fund and Uwezo Fund.
  - Support formation of SACCOS for organized groups like boda boda etc.
  - Advocate for the allocation of at least 10% of all government contracts in the constituency to women and youth.
  - Encourage the youths within the constituency to start various common and atypical income generating activities like poultry – eggs and chicken; Cow – beef and milk; pig products – pork; bee keeping – honey; Vegetables, and Jua Kali – cottage industries
  - Construct a sporting stadium and have a yearly calendar of various sporting activities to engage the youth and tap talents
  - Support soccer clubs as a way of nurturing talents
  - Empower the youth and women in voicing issues around in decisions that affects them
  - Organize periodic investment workshops for the youth in order to instil financial discipline and inculcate entrepreneurship spirit
4. Increasing access to quality healthcare
  - Support infrastructure development in local health facilities.
  - Sensitization on the NHIF as affordable healthcare scheme
5. Increasing agricultural productivity
  - Partnership with agricultural institutions: Egerton University, KALRO to advice on crop varieties that mature early and are resistant to drought and diseases
  - Promote diversification

- Introduction of technology
- Revival of the underperforming Kimira irrigation scheme
- Promote the establishments of relevant agro-based light industries to realize value-addition on farm produce

**6.Improving the state of physical and social infrastructure (roads, markets, power, public amenities)**

- Installation of security floodlights in major commercial centres
- Lobby government institutions concerned with power distribution to extend the infrastructure
- Push for the upgrade and repair of all the roads that fall under the Kenya National Highway Authority (KeNHA)
- Facilitate the construction and/or rehabilitation of modern bridges
- Fast-track Rural Electrification Programme to cover at least 70% of the villages by operationalizing last mile project

**7.Improving security standards across the Constituency**

- Installation of security floodlights in major commercial centres
- Promotion of community policing
- Assisting in improvement of existing security facilities
- Lobbying/ pressurizing the government to increase security personnel across the constituency
- Lobbying with the National government establish Police Posts in the major trading centres

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Sector	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> <li>○ Increase enrolment</li> <li>○ Reduce dropout rates</li> <li>○ Improve performance</li> <li>○ Ensure 100% transition to all higher levels</li> </ul>	Improve existing infrastructure and develop new ones to enhance conducive learning environment for learners	<ul style="list-style-type: none"> <li>○ number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>○ number of bursary beneficiaries at all levels</li> </ul>	In FY 2022/2023 <ul style="list-style-type: none"> <li>○ 3 new classrooms constructed to completion out of 7 budgeted for</li> <li>○ Construction of a storey at Malela School on going</li> <li>○ 1 dormitories (Magina Girls) constructed to completion</li> <li>○ Over 3500 students at all levels of education benefitted</li> </ul>
Security	Equip and facilitate AP's,	Improve and develop	Number of physical infrastructure	<ul style="list-style-type: none"> <li>○ 1 Chiefs post construction to</li> </ul>

	Chiefs, ACC's and other security agencies in the Constituency	infrastructure to enhance security and service delivery	developed and improved within the Constituency	completion and others are still ongoing.
Environment	Conservation of environment through conservation of natural resources, improved access to water and sanitation	<ul style="list-style-type: none"> <li>○ Facilitate schools and other public institutions with water and improved / developed sanitation</li> <li>○ Tree planting to increase forest cover in public institutions</li> </ul>	<ul style="list-style-type: none"> <li>○ Number of water tanks distributed and installed in public institutions</li> <li>○ Number of sanitation facilities constructed in public institutions</li> <li>○ Number of trees planted</li> </ul>	<ul style="list-style-type: none"> <li>○ The Water tanks were supplied, the Trees seedlings were planed and over 52 schools benefited.</li> </ul>
Sports	Empower youth and special groups to develop through sports	Reduced social evils among the youth and special groups	Number of youth groups benefitting through sports programmes	The sports activities was carried out across the 7 wards.
Emergency	Cater for the unforeseen circumstances within the Constituency.	Improve and restore human dignity	<ul style="list-style-type: none"> <li>○ The Emergency fund was released late and hence no activity done in the fy 2022-2023 on emergency kitty.</li> </ul>	Late disbursement of the fund from the NGCDF Board.

V. Statement of Governance

Appointment of CDFC

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

- a) One person nominated by the national government official in charge of the sub-county or Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act.

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c),(d) and (e) of the Act to the National Assembly for approval.



Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2),(b),(c) or (d) shall be a mandatory signatory to the Constituency accounts.

#### **Removal of a member of NGCDF Committee**

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against

whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

**The functions of a Constituency Committee shall be to:**

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (I) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;

- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

## VI. Environmental and Sustainability Reporting

Ndhiwa NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

### 1. Sustainability strategy and profile -

To ensure sustainability of Ndhiwa NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Ndhiwa NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

Conserving the environment is a responsibility yoked on every responsible citizen of this great nation and beyond as life itself notwithstanding our operations solely depends on how we treat it. The NG-CDF Committee Ndhiwa commits to conserve the environment through;

- Monitoring and continuously improving on environmental performance
- Ensuring that environmental factors are considered during planning and implementation
- Disposing our wastes responsibly
- Recycling paper waste to reduce pollution
- Communicating regularly to stakeholders of our environmental performance
- Facilitating stakeholders with environmental performance tools

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Ndhiwa Constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for e3emplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Ndhiwa Constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

#### **4. Market place practices-**

Ndhiwa NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

#### **5. Community Engagements-**

Ndhiwa NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

**Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG - CDF Board in accordance with the Act.

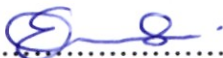
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Ndhiwa NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....  
Name: Enock O. Nyasende

Fund Account Manager.

## VII. Statement Of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NG-CDF-Ndhiwa Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Ndhiwa Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Ndhiwa Constituency further confirms the completeness of the accounting records maintained for the *Constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF Ndhiwa Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of e3ternal financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *Constituency's* financial statements have been



prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NG-CDF Ndhiwa Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2023.



.....  
Name: Joseph Otieno Allal Ondeng'e  
Chairman – NGCDF Committee



.....  
Name: Mr. Enock Nyasende  
Fund Account Manager

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDHIWA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

---

### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ndhwa Constituency set out on pages 1 to 46, which

comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Ndhiwa Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Financial Statements**

Review of the financial statements presented for audit revealed the following misstatements:

- i) The statement of receipts and payments reflects other receipts of Kshs.181,497 while corresponding Note 3 reflects Nil in other receipts.
- ii) The statement of receipts and payment reflects use of goods and services amount of Kshs.4,659,210 while Note 6 to the financial statements reflects Kshs.4,704,718 resulting in an unexplained variance of Kshs.45,508.
- iii) The statement of receipts and payments reflects other grants and transfers of Kshs.44,764,497 while Note 8 to the financial statements reflects Kshs.44,924,497 resulting in an unexplained variance of Kshs.160,000.
- iv) The statement of receipts and payments reflects other payments amount of Kshs.160,000 while Note 11 to the financial statements reflects Nil amount.
- v) The statement of receipts and payments reflects total receipts of Kshs.103,581,497 while the summary statement of appropriation reflects total receipts amounting to Kshs.107,520,147 resulting to unexplained and unreconciled variance of Kshs.3,938,650.
- vi) The statement of assets and liabilities reflects opening gratuity balance of Kshs.2,177,480 while Note 14B to the financial statements reflects a Nil balance.

In the circumstances, the accuracy and completeness of the above amounts and balances reflected in the financial statements could not be confirmed.

## **2. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.44,764,497 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.27,106,000, Kshs.12,039,000 and Kshs.831,497 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.39,976,497 could not be confirmed.

## **3. Unsupported Project Management Committee Bank Balances**

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.2,139,702. However, cashbooks, certificates of bank balances and bank reconciliation statements for individual PMC bank balances were not provided for audit.

In the circumstances, the accuracy and completeness PMC bank balance of Kshs.2,139,702 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Ndiwa Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.175,352,892 and Kshs.107,520,147 respectively, resulting to an under-funding of Kshs.67,832,745, or 39% of the budget. However, the Fund spent Kshs.69,690,747 against actual receipts of Kshs.107,520,147 respectively, resulting to an under-utilization of Kshs.37,829,400 or 30% of the receipts.

The underfunding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matter**

### **1. Unresolved Prior Year Audit Matters**

In the report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or provided explanation for not implementing the recommendations.

### **2. Late Disbursement of Funds**

The statement of receipts and payments reflects transfers from the Board amounts of Kshs.103,400,000 which includes Kshs.46,000,000 received by the Fund in June, 2023. Therefore, these funds could not have been utilized by the end of the financial year.

In addition, other transfers of Kshs.67,332,745 were disbursed by the Board in financial year 2023/2024 out of the budgeted funds for financial year 2022/2023.

The late exchequer releases could have had adverse effects on the implementation of the planned activities and projects.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report. I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Delay in Project Implementation**

The Project Implementation Status report indicates that the Fund was to implement ninety-two (92) projects with an estimated allocation amount Kshs.134,813,281. However, fifteen (15) or 8% of the projects with an estimated allocation of Kshs.18,163,000 had not started while six (6) or 7% of the projects with estimated allocation of Kshs.31,139,999 were incomplete.

In the circumstances, the public did not obtain value for money for the delayed projects.

#### **2. Poor Implementation of Primary Schools Projects**

The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.14,933,405, being transfers to primary schools as disclosed in Note 7 to the financial statements. The amount includes Kshs.900,000 transferred to Randhore Primary School for the renovation and completion of three (3) classrooms at a contract

price of Kshs.898,681 but physical inspection carried out on 7 March, 2024 revealed that painting was partially done and was peeling off, a sign of poor quality.

Further, the amount includes Kshs.2,400,000 transferred to Abura, Apuoche, and Ralang Primary Schools for fixing of doors and windows, plastering, flooring, glazing and painting. However, physical inspection carried out on 7 March, 2024 revealed poor quality floor plastering evidenced by cracks and breakages.

In the circumstances, value for money on the expenditure of Kshs.14,933,405 could not be confirmed.

### **3. Poor Implementation of Environmental Projects**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.44,764,497 as disclosed in Note 8 to the financial statements out of which Kshs.3,168,000 was spent on environmental projects. During the year under review, Management signed a contract agreement for supply and delivery of six thousand and four hundred (6,400) tree seedlings to thirty-two (32) primary schools within the Constituency at a contract sum of Kshs.2,983,000. However, field inspection exercise carried out in the month of March, 2024 in sampled primary schools revealed that most of the tree seedlings had dried up and weeding had not been done

In the circumstances, value for money on the expenditure of Kshs.2,983,000 for tree seedlings could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

20 June, 2024

**1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2022-2023	2021-2022
			<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from NGCDF Board	<b>1</b>	103,400,000	172,277,758
Proceeds from Sale of Assets	<b>2</b>	-	-
Other Receipts	<b>3</b>	181,497	-
<b>TOTAL RECEIPTS</b>		<b>103,581,497</b>	<b>172,277,758</b>
<b>PAYMENTS</b>			
Compensation of employees	<b>4</b>	1,598,029	6,832,760
Committee expenses	<b>5</b>	2,330,098	2,942,313
Use of goods and services	<b>6</b>	4,659,210	5,845,924
Transfers to Other Government Units	<b>7</b>	14,933,405	94,157,678
Other grants and transfers	<b>8</b>	44,764,497	56,219,932
Acquisition of Assets	<b>9</b>	495,508	-
Oversight Committee Expenses	<b>10</b>	750,000	-
Other Payments	<b>11</b>	160,000	3,022,000
<b>TOTAL PAYMENTS</b>		<b>69,690,747</b>	<b>169,020,607</b>
<b>SURPLUS/DEFICIT</b>		<b>33,890,750</b>	<b>3,257,151</b>

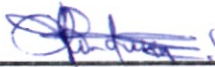
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_ 2023 and signed by:



Fund Account Manager

Name: Mr. Enock Nyasende



National Sub-County Accountant

Name: CPA Hezron M. Ng'ielu

ICPAK M/No:17897



Chairman NG-CDF Committee

Name: Joseph Otieno Allal  
Ondeng'e

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**IX. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2023**

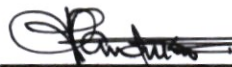
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	38,045,061	3,938,650
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>38,045,061</b>	<b>3,938,650</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>38,045,061</b>	<b>3,938,650</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	215,661	2,177,480
<b>NET FINANCIAL SSETS</b>		<b>37,829,400</b>	<b>1,761,170</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	3,938,650	681,499
Prior year adjustments	16	-	-
Surplus/Defict for the year		33,890,750	3,257,151
<b>NET FINANCIAL POSITION</b>		<b>37,829,400</b>	<b>3,938,650</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:


  
\_\_\_\_\_  
Fund Account Manager

Name: Mr. Enock Nyasende

  
\_\_\_\_\_  
National Sub-County  
Accountant

Name: CPA Hezron M. Ng'iel

ICPAK M/No: 17897

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee

Name: Joseph Otieno Allal  
Ondeng'e

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

X. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2023

<b>STATEMENT OF CASH FLOW</b>			
		<b>2022-2023</b>	<b>2021-2022</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	103,400,000	172,277,758
Other Receipts	3	181,497	-
		<b>103,581,497</b>	<b>172,277,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	1,598,029	6,832,760
Committee expenses	5	2,330,098	2,942,313
Use of goods and services	6	4,659,210	5,845,924
Transfers to Other Government Units	7	14,933,405	94,157,678
Other grants and transfers	8	44,764,497	56,219,932
Oversight Committee Expenses	10	750,000	-
Other Payments	11	160,000	3,022,000
		<b>69,195,239</b>	<b>169,020,607</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	215,661	-
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		215,661	-
<b>Net cash flow from operating activities</b>		<b>34,601,919</b>	<b>3,257,151</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(495,508)	-
<b>Net cash flows from Investing Activities</b>		<b>(495,508)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>34,106,411</b>	<b>3,257,151</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>12</b>	<b>3,938,650</b>	<b>681,499</b>
<b>Cash and cash equivalent at END of the year</b>		<b>38,045,061</b>	<b>3,938,650</b>

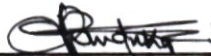
***Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

---

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.



Fund Account Manager



National Sub-County Accountant



Chairman NG-CDF Committee

Name: Mr. Enock Nyasende

Name: CPA Hezron M. Ng'ela

Name: Joseph Otieno Allal  
Ondeng'e

ICPAK M/No:17897

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

XI. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	<b>a</b>		<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
Transfers from NG-CDF Board	158,832,745	3,938,650	12,400,000	175,171,395	107,338,650	67,832,745	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts(reversed cheques)			181,497	181,497	181,497	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>158,832,745</b>	<b>3,938,650</b>	<b>12,581,497</b>	<b>175,352,892</b>	<b>107,520,147</b>	<b>67,832,745</b>	<b>61.3%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,169,119			4,169,119.00	1,598,029	2,571,090	38.3%
Committee expenses	2,436,327	1,078,650		3,514,977.19	2,330,098	1,184,879	
Use of goods and services	7,689,500			7,689,500.00	4,659,210	3,030,290	60.6%
Transfers to Other Government Units	50,008,105	1,900,000	12,400,000	64,308,105.10	14,933,405	49,374,700	23.2%
Other grants and transfers	69,959,581	960,000	181,497	71,101,077.90	44,764,497	26,336,581	63.0%
Acquisition of Assets	20,821,786			20,821,786.00	495,508	20,326,278	2.4%
Oversight Committee Expenses	1,588,327			1,588,327	750,000	838,327	47.2%
Other Payments	2,160,000.00			2,160,000.00	160,000	2,000,000	7.4%
<b>TOTAL</b>	<b>158,832,745</b>	<b>3,938,650</b>	<b>12,581,497</b>	<b>175,352,892</b>	<b>69,690,747</b>	<b>105,662,145</b>	<b>39.7%</b>

**Ndhiwa Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**


*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

**Explanatory Notes.**

*(a) The underutilization in the compensation of employees, acquisition of assets, other grants and other transfers, oversight committee expenses, transfer to other government units, and other payments was due to pending disbursements from the NG-CDF Board.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	105,662,145
Less undisbursed funds receivable from the Board as at 30th June 2023	67,832,745
	37,829,400
Add Accounts payable	215661
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	181497
Cash and Cash Equivalents at the end of the FY 2022/2023	38,226,558

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

Name: Mr. Enock Nyasende

  
 \_\_\_\_\_  
 National Sub-County Accountant

Name: CPA Hezrone M. Ng'uela

ICPAK M/No:17897

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee

Name: Joseph Otieno Allal Ondeng'e Joseph Otieno Allal Ondeng'e

**XII. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b) 6/30/2023	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,169,119			4,169,119	1,598,029	2,571,090
1.2 Committee allowances	1,598,000	1,078,650.19		2,676,650	1,248,000	1,428,650
1.3 Use of goods and services	3,762,845			3,762,845	3,152,845	610,000
Total	9,529,964	1,078,650	-	10,608,614	5,998,874	4,609,740
2.0 Monitoring and evaluation						-
2.1 Capacity building				-		-
2.2 Committee allowances	1,780,000			1,780,000	1,082,098	697,902
2.3 Use of goods and services	2,984,982			2,984,982	1,506,365	1,478,617
Total	4,764,982		-	4,764,982	2,588,463	2,176,519
3.0 Emergency						
3.1 Primary Schools				-		-



*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b) 6/30/2023	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects		360,000.00	-	360,000	360,000	-
3.5 Unutilised	7,636,190			7,636,190		7,636,190
Total	7,636,190	360,000		7,996,190	360,000	7,636,190
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	31,110,000			31,110,000	27,106,000	4,004,000
4.2 Tertiary Institutions	15,000,000			15,000,000	12,039,000	2,961,000
4.3 Social Security	2,400,000			2,400,000		2,400,000
4.4 Special Needs	1,494,500		181,497	1,675,997	831,497	844,500
Total	50,004,500	-		50,185,997	39,976,497	10,209,500
5.0 Sports	3,176,655			3,176,655		3,176,655
5.1						-
Total	3,176,655			3,176,655		3,176,655
6.0 Environment						
Adek Primary School	99,000			99,000	99,000	-
Aluor Primary School	99,000			99,000	99,000	-
Angiya Primary School	99,000			99,000	99,000	-

**N... Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b) 6/30/2023	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Apuoche Primary School	99,000			99,000	99,000	-
Buche Primary School	99,000			99,000	99,000	-
Dunga Primary School	99,000			99,000	99,000	-
Goyo Primary School	99,000			99,000	99,000	-
Jabagre Primary School	99,000			99,000	99,000	-
Kaguria Primary School	99,000			99,000	99,000	-
Kamasi Primary School	99,000			99,000	99,000	-
Koguta Primary SCHOOL	99,000			99,000	99,000	-
Kongo Primary School	99,000			99,000	99,000	-
Ligodho Primary School	99,000			99,000	99,000	-
Magina Primary School	99,000			99,000	99,000	-
Mariri Primary School	99,000			99,000	99,000	-
Ndere Primary School	99,000			99,000	99,000	-
Ndira Kokoth Primary School	99,000			99,000	99,000	-
Nyarongi Primary School	99,000			99,000	99,000	-
Ochol Primary School	99,000			99,000	99,000	-
Ogango Primary School	99,000			99,000	99,000	-
Ogingo Primary School	99,000			99,000	99,000	-
Ojode Nyasosedi Primary	99,000			99,000	99,000	-

*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b)	Actual on comparable basis(d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements		6/30/2023	
School						
Ongako Primary School	99,000			99,000	99,000	-
Opanga Primary School	99,000			99,000	99,000	-
Osani Primary School	99,000			99,000	99,000	-
Pala Boya Primary School	99,000			99,000	99,000	-
Pap-kamenya Primary School	99,000			99,000	99,000	-
Ranen Mikumu Primary School	99,000			99,000	99,000	-
Ruga Primary School	99,000			99,000	99,000	-
Sibuoche Primary School	99,000			99,000	99,000	-
Wanjawa Primary School	99,000			99,000	99,000	-
Wayara Primary School	99,000			99,000	99,000	-
Total	3,168,000			3,168,000	3,168,000	-
7.0 Primary Schools Projects						
Wayaga Primary School	-	900,000.00		900,000	900,000	-
Sango Primary school	0		400,000	400,000		400,000
Maranga Primary School	-	900,000.00		900,000	900,000	-
Ober Primary School	-	100,000.00	300,000	400,000	-	400,000
Pala Primary School	5,900,500			5,900,500		5,900,500

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b)	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
Goyo Primary School	600,000			600,000	600,000	-
Ndisi Primary School	900,000			900,000	900,000	-
Mariri Primary School	1,000,000			1,000,000	1,000,000	-
Ndira Kokoth Primary School	600,000			600,000	600,000	-
Ndhiwa Hospital Primary School	2,400,000			2,400,000	2,400,000	-
Aluor Primary School	1,853,405			1,853,405	1,853,405	-
Apuoche Primary School	900,000			900,000	900,000	-
Randhore Primary School	900,000			900,000	900,000	-
Abura Primary School	600,000			600,000	600,000	-
Wikoonje Primary School	1,200,000			1,200,000	1,200,000	-
Ralang Primary School	900,000.00			900,000	900,000	-
Pap-kamenya Primary School	600,000.00			600,000		600,000
Okota Primary School	600,000			600,000		600,000
Onenonam Primary School	600,000			600,000		600,000
Koduol Primary School	1,000,000			1,000,000		1,000,000
Ogingo Primary School	600,000			600,000		600,000
Longo Primary School	600,000			600,000		600,000
Adek Primary School	160,000			160,000	160,000	-

*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b)	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
Lwanda kawuor Primary School	160,000			160,000	160,000	-
Kobodo Primary School	160,000			160,000	160,000	-
Koguta Primary SCHOOL	160,000			160,000	160,000	-
Kaumo Primary School	160,000			160,000	160,000	-
Yiembe Primary School	160,000			160,000	160,000	-
Wayara Primary School	160,000			160,000	160,000	-
Nguku Primary School	160,000			160,000	160,000	-
Malela Primary School	9,411,200			9,411,200		9,411,200
Total	32,445,105	1,900,000	700,000	35,045,105	14,933,405	20,111,700
8.0 Secondary Schools Projects						-
Lwanda kawuor Secondary School	9,763,000.00			9,763,000		9,763,000
Nyagidha Secondary School	600,000.00			600,000		600,000
Got Kojowi Secondary School	600,000.00			600,000		600,000
Magina Girls Secondary School			1,500,000.00	1,500,000		1,500,000
Apuoche Mixed Secondary School			1,200,000.00	1,200,000		1,200,000

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b) 6/30/2023	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Apucho Secondary School	600,000.00			600,000		600,000
Mbani Secondary School	600,000.00			600,000		600,000
Wayaga Secondary School	600,000.00			600,000		600,000
Osure Secondary School	600,000.00			600,000		600,000
Jabagre Secondary School	600,000.00			600,000		600,000
Ojode Pala Secondary School	600,000.00			600,000		600,000
Koduogo secondary school	600,000			600,000		600,000
Ototo Secondary School	600,000			600,000		600,000
Miranga Secondary School	600,000			600,000		600,000
Rapedhi Secondary School	600,000			600,000		600,000
Wayara Secondary School	600,000			600,000		600,000
				-		-
Total	17,563,000		2,700,000	20,263,000	-	20,263,000
9.0 Tertiary institutions Projects				-		-
Ndhiwa KMTC			9,000,000	9,000,000		9,000,000
Total	-	-	9,000,000	9,000,000	-	9,000,000
10.0 Security Projects				-		-
Ndhiwa DCC'S Office	3,314,236.00			3,314,236		3,314,236

*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b)	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
Ndhiwa DCIO'S Office	160,000			160,000	160,000	-
Kachola Chief's Office	500,000			500,000	500,000	
Kamata Police Post	500,000			500,000		500,000
Kanyadato Central Office	500,000			500,000		500,000
Kanyadoto West Office Office	500,000			500,000		500,000
kanyikela South Chiefs office	500,000			500,000		500,000
West Kachieng Chiefs office		600,000.00		600,000	600,000	-
				-	-	-
				-	-	-
Total	5,974,236	600,000	-	6,574,236	1,260,000	5,314,236
11.0 Acquisition of assets				-		-
Ndhiwa NG-CDF Office	2,770,000			2,770,000	495,508	2,274,492
Ndhiwa NG-CDF Motor Vehicle	6,900,000		-	6,900,000	-	6,900,000
Unapproved projects	500,000			500,000		500,000
Ndhiwa NG-CDF Office	6,123,487			6,123,487.00		6,123,487.00
Office Rennovation	4,528,299			4,528,299.00		4,528,299.00

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b)	Actual on comparable basis(d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements		6/30/2023	
	-		-	-	-	-
	-		-	-		
Total	20,821,786			20,821,786	495,508	20,326,278
12.0 Oversight Committee Expenses (itemize)				-		-
COC Travel Cost	200,000			200,000	200,000	-
Accomodation and domestic Travel	300,000		-	300,000	300,000	-
Daily subsistance Allowances	100,000		-	100,000	100,000	-
Committee Expenses	300,000			300,000	150,000	150,000
Refined fuel	688,327		-	688,327		688,327
Total	1,588,327	-		1,588,327	750,000	838,327
13.0 Other payments				-		-
Strategic Plan	2,000,000			2,000,000.00		2,000,000.00



*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		2022-2023	Final Budget c = (a+b)	Actual on comparable basis(d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	6/30/2023	
Pala ICT Hub	160,000			160,000.00	160,000.00	-
				-		
				-		
<b>Total</b>	<b>2,160,000</b>	<b>-</b>	<b>-</b>	<b>2,160,000</b>	<b>160,000</b>	<b>2,000,000</b>
<b>14.0 unallocated fund</b>						

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

### **XIII. Significant Accounting Policies**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

#### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

#### **2. Reporting Entity**

The financial statements are for the NGCDF-NDHIWA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

#### **3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

#### **4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

##### **a) Recognition of Receipts**

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

*Significant Accounting Policies continued*

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

*Unutilized Funds from PMCs.*

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

**E3ternal Assistance**

E3ternal assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no e3ternal assistance received.

**b) Recognition of payments**

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

*Significant Accounting Policies continued*

**Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**5. In-kind contributions**

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

*Significant Accounting Policies continued*

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

***Significant Accounting Policies continued***

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**12. Comparative Figures**

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

*Significant Accounting Policies Continued*

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**14. Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
B185395	7,000,000	
B185746	14,000,000	
B185211	7,000,000	
B20559	12,000,000	
B206062	5,000,000	
B205856	12,000,000	
B205671	12,400,000	
B207616	18,000,000	
B207982	16,000,000	
B042761		32,688,879
B047007		44,000,000
B041083		24,000,000
B047450		5,000,000
B041290	-	15,000,000
B047710	-	12,000,000
B049297		34,388,879
B104322		2,500,000
B096578		2,700,000
	<b>103,400,000.00</b>	<b>172,277,758</b>

2. Proceeds From Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Others (specify)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>



*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

---

3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from sale of tender documents	0.00	0.00
Hire of plant/equipment/facilities	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	1,247,302.00	4,655,280
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	215,661.00	2,177.480
Employer Contributions Compulsory national social security schemes	135,066	-
<b>Total</b>	<b>1,598,029.00</b>	<b>6,832,760</b>

5. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,248,000.00	1,804,813
Other committee expenses	1,082,098.00	1,137,500
<b>Total</b>	<b>2,330,098</b>	<b>2,942,313.00</b>

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	69,568.20	897,610
Communication, supplies and services	101,100.00	0
Domestic travel and subsistence	533,505.00	1,407,417
Printing, advertising and information supplies & services	15,376	0
Rentals of produced assets	0	-
Training expenses	2,147,900	1,584,070
Hospitality supplies and services	317,600	0
Insurance costs	0	0
Specialized materials and services	89,600	0
Bank Charges	62,360	-
Office and general supplies and services	373,035.00	315,743
Fuel, oil & lubricants	705,500	904,000
Other operating e3penses	39,720	48,508
Routine maintenance – vehicles and other transport equipment	249,454	688,576
Routine maintenance – other assets	0	0
<b>Total</b>	<b>4,704,718</b>	<b>5,845,924</b>

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To The Financial Statements (Continued)*

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	14,933,405	61,588,879
Transfers To Secondary Schools (See Attached List)	-	26,528,564
Transfers To Tertiary Institutions (See Attached List)	-	6,040,235
<b>Total</b>	<b>14,933,405</b>	<b>94,157,235</b>

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,106,000.00	24,135,970.00
Bursary – tertiary institutions (see attached list)	12,039,000.00	15,736,200.00
Bursary – special schools (see attached list)	831,497.00	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	1,420,000.00	1,457,208.00
Sports projects (see attached list)	-	4,441,777.00
Environment projects (see attached list)	3,168,000.00	2,741,777.00
Emergency projects (see attached list)	360,000.00	7,707,000.00
Roads projects (see attached list)	-	-
<b>Total</b>	<b>44,924,497.00</b>	<b>56,219,932.00</b>

*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	495,508.00	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	<b>495,508.00</b>	<b>-</b>

**10. Oversight Committee Expenses**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
COC Members allowance	750,000.00	0.00
Other COC expenses	0.00	0.00
Total	750,000.00	0.00

**11. Other Payments**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	0.00	0.00
ICT Hub	0.00	3,022,000
	0.00	3,022,000

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank, 0980277066263 (Main account)</i>	38,045,060	3,938,650
<i>Name of Bank, account No. (Deposits account)</i>		
<b>Total</b>	38,045,060	3,938,650
<b>12 B: Cash on Hand</b>		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations ( <i>Specify</i> )	0.00	0.00
<b>Total</b>	0.00	0.00
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>				
<b>Total</b>		-	-	-

*[Include an annex if the list is longer than 1 page.]*

**Ndhiwa Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

*Notes to the Financial Statement Continued*

14. Retention and Gratuity

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

<b>14 B. Gratuity</b>	<i>2022/2023</i>	<i>2021/2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	215,661	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

15. Fund Balance B/F

	<i>(1<sup>st</sup> July 2022)</i>	<i>(1<sup>st</sup> July 2021)</i>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	3,938,650	681,499
Cash in hand	-	-
Imprest	-	-
Total	3,938,650	681,499
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	<b>3,938,650</b>	<b>681,499</b>

*[Provide short appropriate explanations as necessary]*

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-		-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

\*\* The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	215,661	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	215,661	-
Net changes in accounts payables D-A	215,661	-



**Ndhiwa Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

*Notes To the Financial Statements (Continued)*

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022/2023	2021/2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022/2023	2021/2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,571,090.00	64,429.00
Use of goods and services	4,215,169.10	72,127.00
Amounts due to other Government entities (see attached list)	49,374,700.00	13,823,592.00
Amounts due to other grants and other transfers (see attached list)	26,336,580.90	2,560,000.00
Acquisition of assets	20,821,786.00	
Oversight Committee Expenses	838,327.00	
Others (specify)	2,000,000.00	-
Funds pending approval		
<b>Total</b>	<b>105,662,145</b>	<b>16,520,148.00</b>

*Ndhiwa Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

---

18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	2,139,702	1,047,027
Total	2,139,702	1,047,027

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

---

XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/23	2021/22	
Compensation of employees	Payment of staff salary and gratuity	2,571,090	64,429	This is fund for staff payments
Use of goods & services	Purchase of consumables for the office use	4,169,661	72,127	Fund is in cdf account
Sub-Total				
Amounts due to other Government entities				
Pala Primary School	Drilling of 180m borehole and installation of metallic tank set	5900500		Funds in PMC accounts
pap kamenya primary school	renovation to completion of 2no classrooms	600000		Funds in PMC accounts
Okota Primary School	renovation to completion of 2no classrooms	600000		Funds in PMC accounts
Oneo Nam Primary School	renovation to completion of 2no classrooms	600000		Funds in PMC accounts
Malela Primary School	construction of 1 storey building	9411200		Funds in PMC accounts
Koduol Primary School	renovation of 3no.classrooms	1000000		Funds in PMC accounts
ogingo primary School	renovation to completion of 2no classrooms	600000		Funds in PMC accounts
Longo Primary School	rennovation to completion of 2no.classroom	600000		Funds in PMC accounts
ober Primary School	rennovation of 1no.classroom	400,000		Funds in PMC accounts
Apuoche Secondary School	Completion of laboratory		1,200,000	Funds in PMC accounts
Bongu Primary School	Completion of classroom		400,000	Funds in PMC accounts
Mbani Primary School	Completion of classroom		600,000	Funds in PMC accounts

Nyamware Primary School	Completion of classroom		420,000	Funds in PMC accounts
Sango Primary School	Completion of classroom		400,000	Funds in PMC accounts
Ober Primary School	Completion of classroom		400,000	Funds in PMC accounts
OjodeNyasosedi Primary School	Completion of classroom		900,000	Funds in PMC accounts
Otangre Primary School	Renovation of 5no. classrooms		900,000	Funds in PMC accounts
Wayaga Primary School	Completion of classroom		1,459,174	Funds in PMC accounts
Radienya	Construction of pit latrine		600,000	Funds in PMC accounts
Longo Secondary School	Completion of classroom		400,000	Funds in PMC accounts
Magina Secondary School	Completion of girls dormitory		1,500,000	Funds in PMC accounts
Bongu girls	Completion of classroom		600,000	Funds in PMC accounts
Mirogi boys	Completion of classroom		400,000	Funds in PMC accounts
Mirogir girls	Completion of classroom		400,000	Funds in PMC accounts
Rarage	Completion of classroom		400,000	Funds in PMC accounts
ndhiwa kmtc	Fencing of KMTc		3,244,418	Funds in PMC accounts
Apucho Secondary School	Completion of laboratory		1,200,000	Funds in PMC accounts
Magina Secondary School	Completion of dormitory		1,500,000	Funds in PMC accounts
Got Kojowi Secondary School	purchase of assorted lab equipments		600,000	The fund is still with the NGCDFB
Apucho Secondary School	purchase of assorted lab equipments		600,000	The fund is still with the NGCDFB
Mbani Secondary School	purchase of assorted lab equipments		600,000	The fund is still with the NGCDFB

**Ndhiwa Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Wayaga Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Osure Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Jabagre Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Ojode Pala Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Koduogo secondary school	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Ototo Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Miranga Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Rapedhi Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Wayara Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
Nyagidha Secondary School	purchase of assorted lab equipments	600,000		The fund is still with the NGCDFB
KMTC Ndhiwa	Fencing of Ndhiwa KMTC	9,000,000		The fund is still with the NGCDFB
Lwanda kawuor Secondary School	purchase of 46 seater school bus	9,763,000		Funds in PMC accounts
<b>Sub-Total</b>			<b>48,974,700.00</b>	The fund is still with the NGCDFB
<b>Amounts due to other grants and other transfers</b>				
4.3 Social Security	Payment of NHIF to elders.		2,400,000.00	Funds in PMC accounts
Emergency	Cater for unforeseen occurrences		7,636,190.00	Funds in PMC accounts
Bursary Special	Award to needy students		844,500.00	Funds in PMC accounts
Bursary Secondary	Award to needy students		4,004,000.00	Funds in PMC accounts

**Ndhiwa Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Bursary Tertiary	Award to needy students	2,961,000.00		Funds in PMC accounts
Constituency Sports	hold sports activities	2,826,654.90		Funds in PMC accounts
Regional Sorts Tournaments	carry out regional sports	350,000.00		Funds in PMC accounts
Kajwang' Chiefs Office	Construction of chiefs office		1,100,000	Funds in PMC accounts
Upper Kayambo Chiefs Office	Completion of chiefs office		360,000	Funds in PMC accounts
Ogande Chiefs Office	Construction of chiefs office		1,100,000	Funds in PMC accounts
Kamata police post	completion of police post	500,000.00		Funds in PMC accounts
Kanyikela South chiefs office	Completion of chiefs office	500,000.00		Funds in PMC accounts
kanyadoto west chiefs office	Completion of chiefs office	500,000.00		Funds in PMC accounts
kanyadoto central chiefs office	Completion of chiefs office	500,000.00		Funds in PMC accounts
Ndhiwa DCCS Compound	fencing of DCC'S Compound	3,314,236.00		Funds in PMC accounts
<b>Sub-Total</b>		<b>26,336,580.90</b>		
<b>Acqistipn of Assets</b>				
Ndhiwa NG-CDF motorvehicle	purchase of office motorvehicle	6,900,000.00		Funds in PMC accounts
NG-CDF Office	Purchase of office furnitures	2,320,000.00		Funds in PMC accounts
<b>Others (specify)</b>				
<b>Sub-Total</b>		<b>9,220,000.00</b>	<b>2,560,000</b>	
<b>Constiuency oversight committee-specify</b>				
Committee Expenses		150,000.00		Funds in PMC accounts
Refined fuel		688,327.00		Funds in PMC accounts



***Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Sub-Total		838,327.00		
<b>Funds pending approval</b>				
Ndhiwa NGCDF Office	Landscaping and Backfilling of NGCDF Office Compound	6,123,487.00		Funds in PMC accounts
Strategic Plan	development of strategic plan	2,000,000.00		Funds in PMC accounts
Ndhiwa NGCDF Office	Renovation of the NGCDF Office	4,528,299.00		Funds in PMC accounts
	<b>Sub-Total</b>	<b>12,651,786.00</b>		The fund is still with the NGCDFB
	<b>Un Approved Project</b>	<b>500,000.00</b>		The fund is still with the NGCDFB
<b>Grand Total</b>		<b>105,662,415</b>	<b>16,520,148</b>	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land	-			0
Buildings and structures	15,230,000.00			15230000
Transport equipment	5,451,413.00			5451413
Office equipment, furniture and fittings	6,006,224.00	45,508.00		6051732
ICT Equipment, Software and Other ICT Assets	2,702,272.00	450,000.00		3152272
Other Machinery and Equipment	11,259,400.00			11259400
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>40,649,309.00</b>	<b>495,508.00</b>		<b>41,144,817</b>

*Ndhiwa Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*  
 Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
NDHIWA ENVIRONMENTAL PROJECT	KCB-Homabay	1233924354	10,845	
Adek Primary School	Co-operative-Ndhiwa	01139048231901	255,076.30	
Lwanda kawuor Primary School	Co-operative-Rongo	01141048792100	89,314.50	
Kobodo Primary School	Co-operative-Ndhiwa	01139076002901	13,541	
Koguta Primary SCHOOL	Co-operative-Ndhiwa	0114107602800	5,935	
Kaumo Primary School	Co-operative-Ndhiwa	01141048065900	3,490	
Yiembe Primary School	Co-operative-Ndhiwa	01141637331301	2,475	
Wayara Primary School	Co-operative-Ndhiwa	01141048113600	935.00	
Nguku Primary School	Co-operative-Ndhiwa	01141048091200	00	
Ndhiwa DCIO'S Office	Co-operative-Ndhiwa	01141636909400	-	
Kachola chiefs office	Co-operative-Ndhiwa	01141637992700	-	
Goyo Primary School	Co-operative-Ndhiwa	,01100076027700	61,713	
Ndisi Primary School	Co-operative-Ndhiwa	,01100480085001	45,455	
Mariri Primary School	Co-operative-Ndhiwa	,0980284591226	-	
Ndira Kokoth Primary School	Co-operative-Ndhiwa	01102413868001	597,950.00	
Ndhiwa Hospital Primary School	Co-operative-Ndhiwa	01139434414201	7.50	
Aluor Primary School	Equity-Homabay	0980282863980	11,228.00	
Apuoche Primary School	co-operative-Ndhiwa	,01100760305001	1,202.00	
Randhore Primary School	Co-operative-Ndhiwa	01141048093600	1,064.00	
Wikoonje Primary School	Equity-Homabay	0980282664595	1,212,022.00	
Ralang Primary School	Co-operative-Ndhiwa	01141048031200	8	

National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023

Wayaga Primary School	Co-operative-Ndhiwa	01141076031900	00	3,000.00
Maranga Primary School	Co-operative-Ndhiwa	01141048060400	26,345.00	
Manywanda Primary School	Cooperative	1,141,076,032,400		400,000
Misita Primary School	Cooperative	1,141,047,962,000		-
Ngere Primary School	Cooperative	1,141,048,111,700		1,026
Osani Primary School	Cooperative	114,108,242,900		-
Yago Primary School	Cooperative	1,141,076,012,100		-
Kongo Primary School	Cooperative	1,141,048,039,600		2,000
St.Philip'sMirogi Primary School	Cooperative	1,141,076,029,200		-
Odhiambo Rambo Primary School	Cooperative	1,141,048,031,800		1,000
Koduogo Primary School	Cooperative	1,141,076,034,600		14,791
Ndere Primary School	Equity	980,281,986,522		16,210
Koguta Primary School	Cooperative	1,141,076,028,000		2,000
Rapedhi Primary School	cooperative	1,141,076,036,200		1,000
Osodo Primary School	Cooperative	114,104,791,200		5,000
Kaguria Primary School	Cooperative	1,141,048,029,600		-
Nyarongi Primary School	Cooperative	1,141,048,004,600		-
Mbani Primary School	Cooperative	1,141,048,791,700		-
Ralang Primary School	Cooperative	1,141,048,031,200		1,000
Kaanno Primary School	Cooperative	1,141,048,065,900		-
Ooto Primary School	Cooperative	1,141,048,062,000		-
Otange Primary School	Cooperative	1,141,076,027,100		-
Ranganya Primary School	Cooperative	1,141,076,029,700		-
Lwandakawuor Primary School	Cooperative	1,141,048,792,100	315	-
Mawega Primary School	Cooperative	1,141,076,034,500		-
Kamololo Primary School	Cooperative	1,141,048,058,800		-

*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

				600,000
Got-Kojowi Primary School	Cooperative	1,141,076,032,700		-
Maranyona Mixed Secondary School	Cooperative	1,120,076,496,500		-
Kachuth Chief's Office	Cooperative	1,141,637,532,900		-
<b>Total</b>			<b>2,139,702</b>	<b>1,047,027</b>

*Ndhiwa Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

**Annex 6: Progress On Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNY/NG NDHIWA CDF 2020/2021/ (2) 0001	Inaccuracies and Errors in the Financial statement. Review of Financial statements prepared and submitted for audit revealed un explained and reconciled variances between the comparative figures and the balance in the prior year audit certificates.	The amended financial statement is attached for audit verification (appendix ...001)	Resolved	17 <sup>th</sup> May 2023
SNY/NG NDHIWA CDF 2020/2021/ (2) 0002	Unsupported use of goods and services expenditure The statements of receipts and payments reflect use of goods and services expenditure balances Kshs.8, 788,237 as disclosed in Note 5 to the financial statements. However, the detailed schedules supporting the expenditure amounted to Kshs.10, 457,676 resulting to unexplained and unreconciled variance of Kshs.1, 669,439.	The financial statement has been amended and Kshs.8,788,237 reflects the correct expenditure incurred in use of goods and services as disclosed in Note 5 to the financial statements The payment vouchers in support of expenditure and domestic travel, accommodation and training is attached for audit verification— Appendix 0002	Resolved	17 <sup>th</sup> May 2023

*Ndhiwa Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNY/NG NDHIWA CDF 2020/2021/ (2) 0003	Unsupported other payments The statement of receipts and payments reflects other payments expenditure balance of Kshs.3, 022,000 as disclosed in Note 9 to the financial statements. However, the detailed schedules supporting the expenditure were not provided for audit verification.	The detailed schedules supporting the expenditure for the purchase of supply and delivery of desktop and laptop computers was not availed at the time of audit and is now availed for audit verification Appendix 003)	Resolved	17 <sup>th</sup> May 2023
SNY/NG NDHIWA CDF 2020/2021/ (2) 0004	Stale cheques in Bank reconciliation Statements	The committee has since then resolve that all the stale cheques to reversed in the cash book and the sub county accountant has been advised accordingly	Resolved	17 <sup>th</sup> May 2023

*Enock Nyasende*

.....  
Name

Fund Account Manager.

